

2016 First Extraordinary Session

HOUSE BILL NO. 9

BY REPRESENTATIVE COX

TAX/SALES & USE: Provides for the amount of dealer's compensation for collection and remittance of state sales and use taxes (Item #21)

1 AN ACT

2 To amend and reenact R.S. 47:306(A)(3), relative to state sales and use tax; to provide for  
3 the amount of dealer compensation for the accounting for and the remittance of taxes  
4 to the state; to establish a monthly limit on the amount which may be paid to a  
5 dealer; to provide for applicability; to provide for effectiveness; and to provide for  
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:306(A)(3) is hereby amended and reenacted to read as follows:

9 §306. Returns and payment of tax; penalty for absorption

10 A. General provisions.

11 \* \* \*

12 (3)(a) For the purpose of compensating the dealer in accounting for and  
13 remitting the tax levied by this Chapter, each dealer shall be allowed .935 percent of  
14 the amount of tax due and accounted for and remitted to the secretary in the form of  
15 a deduction in submitting his report and paying the amount due by him, provided the  
16 amount of any credit claimed for taxes already paid to a wholesaler shall not be  
17 deducted in computing the commission allowed the dealer hereunder. This  
18 compensation shall be allowed only if the payment of the dealer is timely paid and  
19 the return is timely filed.

